



DEPARTMENT OF THE ARMY  
WASHINGTON DC 20310

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MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Stewardship and the Army Management Control Process

Management controls are the rules, procedures and devices we use every day to ensure that what should happen in our daily operations does happen. In addition, management controls promote the wise use of resources and deter fraud, waste, and abuse. In short, management controls protect resources -- our dollars, our equipment and, most importantly, our people. To obtain the resources that are necessary to maintain our world-class Army, we must convince the Congress that we are good stewards of the public's tax dollars. Effective management controls are essential to gaining that trust.

The Army's Management Control Process is designed to ensure that programs operate as intended, that areas needing improvement are identified and reported, and that timely corrective action is taken. The process promotes these goals through periodic evaluation of the most critical controls -- the key controls identified in our regulations -- and full disclosure of the shortcomings we detect. Commanders and managers at all levels must understand the importance of evaluating controls in an objective manner and sharing the results.

Your leadership is crucial in this regard. We ask you to stress the importance of effective management controls to your mission, to ensure your staffs understand their responsibilities in this process, and to demand integrity in the reporting of management control problems and the actions taken to resolve them. The Army must have a Management Control Process that adds value and demonstrates a commitment to effective stewardship of the resources entrusted to us by the American people.

Eric K. Shinseki  
General, United States Army  
Chief of Staff

Thomas E. White  
Secretary of the Army

